

Financial, Statistical, And Summary Tables

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EXPLANATION OF SCHEDULES

Fund Statements

General Fund Statement: Presents information for Fund 001, the General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements.

Fund Statement for Fund 01 - General Fund Group: Provides more detailed information for the General Fund, including revenues, transfers in from other funds, expenditures and transfers to other funds as well as beginning and ending balances.

General Fund Direct Expenditures: Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund.

Appropriated Fund Schedules

Summary of Appropriated Funds: Includes Budget Year Summary of Beginning Balance, Revenues, Transfers In, Expenditures, and Transfers Out for all Appropriated Funds.

Revenue and Receipts by Fund - Summary of Appropriated Funds: Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Expenditures by Fund - Summary of Appropriated Funds: Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Changes in Fund Balance - Summary of Appropriated Funds: Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Tax Rate, Assessed Valuation and Revenue Schedules

Summary of County Tax Rates: Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Consumer Utilities, E-911 Fees, Sewage, Refuse Collection and Disposal, and special taxing districts.

Assessed Valuation, Tax Rates, Levies and Collections: Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected.

General Fund Revenues: Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year.

E-911 Revenues and Expenditures: Details the revenue sources and expenditures associated with the County's Public Safety Communications Center.

Revenue from the Commonwealth & Revenue from the Federal Government: Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year.

Summary of Expenditures

Summary of Net Cost per Capita: Combines expenditure and revenue information for each General Fund agency by Program Area. The net cost reflects anticipated revenue less budgeted expenditures by agency, and the net cost per capita equals the net cost divided by the projected population for Fairfax County.

Personnel Services Summary: Summarizes Personnel Services funding by major expense categories (regular salaries, COLA/MRA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds.

Personnel Services by Agency: Displays Personnel Services funding, organized by Fund, Program Area, and agency or fund.

Summary of Employee Benefit Costs by Category: Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training.

Distribution of Fringe Benefits by General Fund Agency: Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency.

Summary of General Fund Operating Expenditures by Object Code: Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year.

Capital Equipment Funding Summary: Presents funding for capitalized (in excess of \$5,000) and non-capitalized equipment (in excess of \$500). Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility).

County-Funded Programs for School-Related Services: Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school related services, including programs for which the County has administrative oversight, but not sole funding responsibility.

Position Schedules

Total General Fund and General Fund Supported Authorized Positions: Displays the number of General Fund positions by Program Area and the number of positions in the General Fund Supported funds.

Summary of Position Changes: Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews."

Position Changes: Narrative detailing position changes for the upcoming fiscal year.

County Position Summaries: Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.